IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Atsushi Tanno)
Serial No.:	10/523,069)
Conf. No.:	8379)
Filed:	1/27/2005)
For:	TIRE WHEEL)
Art Unit:	3617)
Examiner:	Bellinger, Jason R.	}

AMENDMENT C

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 20, 2008, please amend the above-identified Application as follows: